

**SIKKIM**



**GOVERNMENT**

**GAZETTE**

**EXTRAORDINARY  
PUBLISHED BY AUTHORITY**

**Gangtok**

**Monday 04<sup>th</sup> December, 2023**

**No. 486**

**GOVERNMENT OF SIKKIM  
COMMERCIAL TAXES DIVISION  
FINANCE DEPARTMENT  
GANGTOK**

**No. 33/2023-GST/SIKKIM**

**Date: 31<sup>st</sup> July, 2023**

**NOTIFICATION**

In exercise of the powers conferred by section 158A of the Sikkim Goods and Services Tax Act, 2017 (9 of 2017) and section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), the State Government, on the recommendations of the Council, hereby notifies "Account Aggregator" as the systems with which information may be shared by the common portal based on consent under Section 158A of the Sikkim Goods and Services Tax Act, 2017 (9 of 2017).

2. This notification shall come into force with effect from the 1<sup>st</sup> day of October, 2023.

Explanation: For the purpose of this notification, "Account Aggregator" means a non-financial banking company which undertakes the business of an Account Aggregator in accordance with the policy directions issued by the Reserve Bank of India under section 45JA of the Reserve Bank of India Act, 1934 (2 of 1934) and defined as such in the Non-Banking Financial Company - Account Aggregator (Reserve Bank) Directions, 2016.

**[F. No. GOS/2009-2010/16-1C (9) VOL-III]**

**Manoj Rai  
Commissioner  
Commercial Taxes Division  
Finance Department**